



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF RIDGEWAY WATER UTILITY

Principal Office: 113 DOUGHERTY COURT
P.O. BOX 128
RIDGEWAY, WI 53582

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF RIDGEWAY WATER UTILITY**Utility Address:** 113 DOUGHERTY COURT

P.O. BOX 128

RIDGEWAY, WI 53582

When was utility organized? 1/1/1948**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DORREN NICHOLS**Title:** CLERK-TREASURER**Office Address:**

113 DOUGHERTY COURT

P.O. BOX 128

RIDGEWAY, WI 53582

Telephone: (608) 924 - 5881**Fax Number:** (608) 924 - 2056**E-mail Address:** doreen@mhtc.net

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES R FRECHETTE**Title:** VILLAGE ACCOUNTANT**Office Address:** JAMES R FRECHETTE, CPA

W339 S9511 HARVEST COURT

MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** jrfdcpa@wi.rr.com

President, chairman, or head of utility commission/board or committee:

Name: MR BRUCE BJORGE**Title:** VILLAGE PRESIDENT**Office Address:**

103 DOUGHTERY COURT

RIDGEWAY, WI 53582

Telephone: (608) 924 - 5881**Fax Number:** (608) 924 - 2056**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR DALE CULLEN**Title:** DEPARTMENT HEAD**Office Address:**

113 DOUGHERTY COURT

P.O. BOX 128

RIDGEWAY, WI 53582

Telephone: (608) 924 - 5881**Fax Number:** (608) 924 - 2056**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

BRUCE BJORGE, VILLAGE PRESIDENT

KRISTA DURST, VILLAGE TRUSTEE

TODD FORSYTHE, VILLAGE TRUSTEE

ELAINE GUTZMER, VILLAGE TRUSTEE

PATRICIA PAILING, VILLAGE TRUSTEE

RICK SHORT, VILLAGE TRUSTEE

KEVIN SINCOX, VILLAGE TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	108,104	109,937	1
Operating Expenses:			
Operation and Maintenance Expense (401)	52,030	46,711	2
Depreciation Expense (403)	21,400	21,056	3
Amortization Expense (404)	0	0	4
Taxes (408)	23,183	22,946	5
Total Operating Expenses	96,613	90,713	
Net Operating Income	11,491	19,224	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	11,491	19,224	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,160	3,607	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,160	3,607	
Total Income	12,651	22,831	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	12,651	22,831	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,906	3,710	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	2,906	3,710	
Net Income	9,745	19,121	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	240,818	221,697	19
Balance Transferred from Income (433)	9,745	19,121	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	250,563	240,818	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	1,160	4
Total (Acct. 419):	1,160	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	108,104	0	0	0	108,104	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	108,104	0	0	0	108,104	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,142,047	1,140,008	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	213,742	193,007	2
Net Utility Plant	928,305	947,001	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	115,854	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	115,854	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	16,475	9,029	8
Temporary Cash Investments (132)	57,242	73,234	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,532	13,314	11
Other Accounts Receivable (143)	728	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	52,811	29,555	14
Materials and Supplies (150)	7,334	6,880	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	146,122	132,012	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,074,427	1,194,867	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	289,769	431,854	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	250,563	240,818	23
Total Proprietary Capital	540,332	672,672	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	47,573	61,740	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	47,573	61,740	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,900	1,966	28
Payables to Municipality (233)	24,756	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	21,327	21,306	31
Interest Accrued (237)	2,166	2,810	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	52,149	26,082	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	434,373	434,373	38
Total Liabilities and Other Credits	1,074,427	1,194,867	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,142,047	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,142,047	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	213,742	0	0	0	9
Total Accumulated Provision	213,742	0	0	0	
Net Utility Plant	928,305	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	193,007				193,007	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,400				21,400	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	535				535	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,935	0	0	0	21,935	13
Debits during year						14
Book cost of plant retired	1,200				1,200	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,200	0	0	0	1,200	19
Balance End of Year	213,742	0	0	0	213,742	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,334	6,880	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	7,334	6,880	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	431,854	1
Changes during year (explain):		
REPAY DEBT PRIN PAYMENTS FROM PRIOR YEARS PD BY VILLAGE	(142,085)	2
Balance end of year	289,769	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1995 STATE TRUST FUND LOAN	09/06/1995	03/15/2005	5.75%	47,573	1
Total for Account 223				47,573	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	21,306	1
Accruals:		
Charged water department expense	23,183	2
Charged electric department expense		3
Charged sewer department expense	196	4
Other (explain):		
NONE		5
Total Accruals and other credits	23,379	
Taxes paid during year:		
County, state and local taxes	21,306	6
Social Security taxes	1,944	7
PSC Remainder Assessment	108	8
Other (explain):		
NONE		9
Total payments and other debits	23,358	
Balance end of year	21,327	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1995 STATE TRUST FUND LOAN	2,810	2,906	3,550	2,166	2
Subtotal	2,810	2,906	3,550	2,166	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,810	2,906	3,550	2,166	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	434,373	0	0	0	0	434,373	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	434,373	0	0	0	0	434,373	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	313,724					313,724	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,532	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	11,532	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	728	11
Total (Acct. 143):	728	
Receivables from Municipality (145):		
2002 PUBLIC FIRE PROTECTION	44,384	12
2002 TAX ROLL ITEMS	2,168	13
2002 VOUCHERS FOR SEWER PAID BY WATER	5,090	14
2002 JOINT METER COSTS DUE FROM SEWER UTILITY	1,169	15
Total (Acct. 145):	52,811	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
2002 PAYMENT IN LIEU OF TAXES	21,306	19
2002 PROPERTY & LIABILITY INSURANCE	1,500	20
DEC 2002 WAGES PAID BY VILLAGE GENERAL FUND	1,950	21
Total (Acct. 233):	24,756	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,141,027	0	0	0	1,141,027	1
Materials and Supplies	7,107	0	0	0	7,107	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	203,374	0	0	0	203,374	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	434,373	0	0	0	434,373	6
Other (specify):					0	7
Average Net Rate Base	510,387	0	0	0	510,387	
Net Operating Income	11,491	0	0	0	11,491	8
Net Operating Income as a percent of						
Average Net Rate Base	2.25%	N/A	N/A	N/A	2.25%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	360,811	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	245,690	3
Other (Specify):		4
Total Average Proprietary Capital	606,501	
Net Income		
Net Income	9,745	5
Percent Return on Proprietary Capital	1.61%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

ACCOUNTANTS COMPILATION REPORT

I HAVE COMPILED THE VARIOUS SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT OF THE VILLAGE OF RIDGEWAY WATER UTILITY AS OF DECEMBER 31, 2002 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STANDARDS ESTABLISHED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

A COMPILATION IS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. I HAVE NOT AUDITED OR REVIEWED THE VARIOUS SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THE SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THE SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

MARCH 8, 2003
FRECHETTE, CPA

JAMES R

FINANCIAL SECTION FOOTNOTES

Capital Paid in by Municipality (Acct. 200) (Page F-12)

In 1993, the village general fund borrowed over \$200,000 in State Trust Fund Loans for the water tower. The water utility has not paid for any of the debt service on that issue. At December 31, 2002, the village owed the water utility a total of \$142,085.29 for various items including public fire protection, tax roll items, etc. In January 2003, the village board approved the writing off of that receivable from the village general fund. This was done because the general fund had paid more than the \$142,085.29 in debt principal payments over the last 9 years. The water tower amount was credited to Capital Paid in By Municipality when constructed, so this amount was reducing the balance.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email response:

Elaine,

You requested 2 items in your letter. The first is the water loss of approx. 50%. I believe that the problem is with water meters and the billing program. The billing program has been changed and is working fine. Meters are staring to be replaced. The utility has billed approx 1 million more gallons over the first half of the year as compared to 2002.(20%)

We will put the comment about fringe benefits in the 2003 PSC report and after.

If questions, let me know.

Sincerely,

James R Frechette, CPA

7/16/03 email:

Dear Ms. Nichols:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. In 2001, the utility reported water loss of 50% and explained the utility had fixed numerous leaks and that many water meters did not appear to be registering. In 2002, the utility again reported a 50% water loss. The report indicates numerous leaks were fixed and that the main problem appeared to be the meters. A footnote to the 2002 annual report also indicates that a new billing program was purchased in February 2003. Have all leaks been located and repaired? Have meters that appeared to be registering low been identified and repaired or replaced? How is the new billing program operating? What is the percent of water loss to date for 2003?

2. On Page W-5, no expenses are reported for the fringe benefit account 686. The response to the 2001 annual report indicates that is because the village pays the fringes. Please footnote the expense schedule to that effect every year that Account 686 is reported as 0. Your salary expenses are greater than \$15,000 so we would identify that item every year in the review unless there is a footnote. Thank you for your attention to this matter.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you

FINANCIAL SECTION FOOTNOTES

have any questions, please feel free to contact me at (608) 266-3768.
Please respond within 30 days of this letter. We prefer that you respond by
e-mail if it is convenient for you to do so. My e-mail address is
elaine.engelke@psc.state.wi.us. If we have no questions regarding your
response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	106,976	1
Total Sales of Water	106,976	
Other Operating Revenues		
Forfeited Discounts (470)	602	2
Other Water Revenues (474)	526	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,128	
Total Operating Revenues	108,104	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	40,896	5
General Operating Expenses (680-690)	11,134	6
Total Operation and Maintenance Expenses	52,030	
Other Operating Expenses		
Depreciation Expense (403)	21,400	7
Amortization Expense (404)		8
Taxes (408)	23,183	9
Total Other Operating Expenses	44,583	
Total Operating Expenses	96,613	
NET OPERATING INCOME	11,491	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	240	10,056	53,491	4
Commercial	24	1,147	5,828	5
Industrial				6
Total Metered Sales to General Customers (461)	264	11,203	59,319	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		44,384	8
Other Sales to Public Authorities (464)	5	850	3,273	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	270	12,053	106,976	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	44,384	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	44,384	
Forfeited Discounts (470):		
Customer late payment charges	602	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	602	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	438	7
Other (specify):		
RECONNECTION CHARGES	88	8
Total Other Water Revenues (474)	526	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	20,055	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,639	3
Chemicals (630)		4
Supplies and Expenses (640)	4,620	5
Repairs of Water Plant (650)	9,582	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	40,896	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,105	8
Office Supplies and Expenses (681)	1,011	9
Outside Services Employed (682)	2,930	10
Insurance Expense (684)	1,500	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	588	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,134	
Total Operation and Maintenance Expenses	52,030	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		21,327	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		196	2
Net property tax equivalent		21,131	
Social Security		1,944	3
PSC Remainder Assessment		108	4
Other (specify): NONE			5
Total tax expense		23,183	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240795				3
County tax rate	mills		7.157853				4
Local tax rate	mills		9.389454				5
School tax rate	mills		12.135868				6
Voc. school tax rate	mills		2.253178				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.177148				10
Less: state credit	mills		1.823069				11
Net tax rate	mills		29.354079				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.389454				14
Combined School Tax Rate	mills		14.389046				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.778500				17
Total Tax Rate	mills		31.177148				18
Ratio of Local and School Tax to Total	dec.		0.762690				19
Total tax net of state credit	mills		29.354079				20
Net Local and School Tax Rate	mills		22.388063				21
Utility Plant, Jan. 1	\$	1,140,008	1,140,008				22
Materials & Supplies	\$	6,880	6,880				23
Subtotal	\$	1,146,888	1,146,888				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,146,888	1,146,888				26
Assessment Ratio	dec.		0.830583				27
Assessed Value	\$	952,586	952,586				28
Net Local & School Rate	mills		22.388063				29
Tax Equiv. Computed for Current Year	\$	21,327	21,327				30
Tax Equivalent per 1994 PSC Report	\$	16,788					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,327					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,359		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	112,207		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	119,566	0	
PUMPING PLANT			
Land and Land Rights (320)	408		12
Structures and Improvements (321)	18,321		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,293		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	57,022	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,606		23
Total Water Treatment Plant	1,606	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	445		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,359	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			112,207	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	119,566	
PUMPING PLANT				
Land and Land Rights (320)			408	12
Structures and Improvements (321)			18,321	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			38,293	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	57,022	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,606	23
Total Water Treatment Plant	0	0	1,606	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			445	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	322,878		26
Transmission and Distribution Mains (343)	469,789		27
Fire Mains (344)	0		28
Services (345)	81,344		29
Meters (346)	21,087	762	30
Hydrants (348)	39,977	2,477	31
Other Transmission and Distribution Plant (349)	669		32
Total Transmission and Distribution Plant	936,189	3,239	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	590		35
Computer Equipment (372.1)	2,222		36
Transportation Equipment (373)	13,398		37
Other General Equipment (379)	9,415		38
Other Tangible Property (390)	0		39
Total General Plant	25,625	0	
Total utility plant in service directly assignable	1,140,008	3,239	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,140,008	3,239	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			322,878	26
Transmission and Distribution Mains (343)			469,789	27
Fire Mains (344)			0	28
Services (345)			81,344	29
Meters (346)	400		21,449	30
Hydrants (348)	800		41,654	31
Other Transmission and Distribution Plant (349)			669	32
Total Transmission and Distribution Plant	1,200	0	938,228	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			590	35
Computer Equipment (372.1)			2,222	36
Transportation Equipment (373)			13,398	37
Other General Equipment (379)			9,415	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	25,625	
Total utility plant in service directly assignable	1,200	0	1,142,047	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	1,200	0	1,142,047	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,258	2,258	1
February			1,877	1,877	2
March			2,544	2,544	3
April			2,352	2,352	4
May			2,423	2,423	5
June			2,526	2,526	6
July			2,712	2,712	7
August			1,798	1,798	8
September			1,578	1,578	9
October			1,614	1,614	10
November			2,041	2,041	11
December			1,384	1,384	12
Total annual pumpage	0	0	25,107	25,107	
Less: Water sold				12,053	13
Volume pumped but not sold				13,054	14
Volume sold as a percent of volume pumped				48%	15
Volume used for water production, water quality and system maintenance				158	16
Volume related to equipment/system malfunction				290	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				448	19
Volume pumped but unaccounted for				12,606	20
Percent of water lost				50%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
MANY WATER LEAKS HAVE BEEN REPAIRED. THIS HAS RESULTED IN APPROX 3 MILLION LESS GALLONS BEING PUMPED IN 2002 AS COMPARED TO 2001. THE MAIN PROBLEM APPEARS TO BE METERS. THERE WERE 68 CUSTOMERS THAT WERE BILLED FOR BETWEEN 0-20,000 GALLONS FOR THE YEAR.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				150	23
Date of maximum: 11/10/2002					24
Cause of maximum:					25
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				15	26
Date of minimum: 9/15/2002					27
Total KWH used for pumping for the year				75,919	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	#1	734	12	144,000	Yes	1
WELL#2	#2	1,128	12	288,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL#1	WELL#2		1
Location	WELL#1	#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	MYERS	US MOTORS		5
Year Installed	1979	1985		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	120	225		8
Pump Motor or Standby Engine Mfr	MYERS	US MOTORS		10
Year Installed	1979	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1993		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	135		10
			11
Total capacity in gallons (actual)	150,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.500	0	0	0	0	0	1
M	D	0.750	0	0	0	0	0	2
M	D	1.000	0	0	0	0	0	3
M	D	2.000	0	0	0	0	0	4
M	D	6.000	11,644	0	0	0	11,644	5
M	D	8.000	8,813	0	0	0	8,813	6
Total Within Municipality			20,457	0	0	0	20,457	
Total Utility			20,457	0	0	0	20,457	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	177	0	0	0	177		1
M	1.000	68	0	0	0	68		2
M	1.500	3	0	0	0	3		3
M	2.000	2	0	0	0	2		4
Total Utility		250	0	0	0	250	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	285	12	10	0	287	12	1
1.000	1	0	0	0	1	0	2
1.500	3	0	0	0	3	0	3
2.000	4	0	1	0	3	0	4
Total:	293	12	11	0	294	12	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	244	24	0	3	0	16	287	1
1.000	0	0	0	0	0	1	1	2
1.500	0	2	0	0	0	1	3	3
2.000	0	0	0	3	0	0	3	4
Total:	244	26	0	6	0	18	294	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	47	1	1		47	2
Total Fire Hydrants	47	1	1	0	47	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	47
Number of distribution system valves end of year:	64
Number of distribution valves operated during year:	63

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 650 REPAIRS TO WATER PLANT

BALANCE FOR 2002 HIGHER THAN 2001 AS UTILITY SPENT ADDITIONAL FUNDS OVER 2001 TO REPAIR WATER MAINS AND LATERALS.

Pumping and Purchased Water Statistics (Page W-10)

THE WATER LOSS PERCENTAGE IS STILL AT 50% FOR 2002 ALTHOUGH THE WATER PUMPED WAS REDUCED BY OVER 10%. THIS WOULD INDICATE THAT THE WATER LOSS FROM MAIN BREAKS AND LEAKS HAS BEEN REDUCED. IT ALSO INDICATES THAT THE METERS ARE NOT REGISTERING CORRECTLY OR THE BILLING PROGRAM IS NOT BILLING ACCURATELY. A REVIEW OF THE BILLINGS INDICATED THAT 68 CUSTOMERS HAD BETWEEN 0 AND 20,000 GALLONS BILLED FOR THE ENTIRE YEAR. THAT IS ABOUT 25% OF CUSTOMERS. THIS IS THE AREA THAT WILL HAVE TO FOCUS ON FOR 2002. WE ARE ALSO IN THE PROCESS OF PURCHASING A NEW BILLING PROGRAM IN FEB 2003.
